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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 22, 2014

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Pub. L. 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before [**INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER**] to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission may be obtained by e-mailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

Alcohol and Tobacco Tax and Trade Bureau (TTB)

OMB Number: 1513-0006.

Type of Review: Extension of a currently approved collection.

Title: Applications - Volatile Fruit-Flavor Concentrate Plants, TTB REC 5520/2.

Form: TTB F 5520.3.

Abstract: Persons who wish to establish premises to manufacture volatile fruit-flavor concentrates are required to file an application and keep records to support the manufacture of these concentrates. TTB uses the application information to identify persons responsible for such manufacture, since these products contain ethyl alcohol and have potential for use as alcoholic beverages with consequent loss of revenue. The application constitutes registry of a still, a statutory requirement. TTB uses the records to ensure that the concentrates are manufactured properly.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 160.

OMB Number: 1513-0022.

Type of Review: Extension of a currently approved collection.

Title: Annual Report of Concentrate Manufacturers and Usual and Customary Business Records-Volatile Fruit-Flavor Concentrate, TTB REC 5520/1.

Form: TTB F 5520.2.

Abstract: As authorized by 26 U.S.C. 5511, manufacturers of volatile fruit-flavor concentrate must provide reports as necessary to ensure the protection of the revenue. The report, TTB F 5520.2, accounts for all concentrates manufactured, removed, or treated so as to be unfit for beverage use. TTB requires this information to verify that alcohol is not being diverted, thereby

jeopardizing tax revenues. The records used to compile this report are usual and customary business records that the manufacturer would maintain in the course of doing business. These reports and records must be retained for 3 years from the date prepared or 3 years from the date of the last entry, whichever is later.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 27.

OMB Number: 1513-0030.

Type of Review: Revision of a currently approved collection.

Title: Claim - Alcohol, Tobacco, and Firearms Taxes.

Form: TTB F 5620.8.

Abstract: Taxpayers use TTB F 5620.8 to file a claim for abatement, allowance, credit, refund, or remission of Federal excise tax on taxable articles (alcohol, tobacco products, firearms, and ammunition) when such articles have been damaged, destroyed, or lost due to theft, when tax-paid wine is returned to bond, and when tax has been erroneously or excessively collected.

Taxpayers also use TTB F 5620.8 to request drawback on excise taxes paid on distilled spirits used in non-beverage products.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 4,600.

OMB Number: 1513-0053.

Type of Review: Revision of a currently approved collection.

Title: Report of Wine Premises Operations.

Form: TTB F 5120.17.

Abstract: TTB uses the information submitted on TTB F 5120.17 to monitor wine premises operations to ensure collection of the Federal excise tax due on the wine produced, and to ensure wine is produced in accordance with Federal law and regulations. TTB also uses this report to collect raw data on wine premises activity for its monthly statistical report on wine operations.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 34,711.

OMB Number: 1513-0055.

Type of Review: Extension of a currently approved collection.

Title: Offer in Compromise of Liability Incurred Under Federal Alcohol Administration Act.

Form: TTB F 5640.2.

Abstract: A proponent or a proponent's agent may submit a monetary offer in compromise to resolve alleged violations of the Federal Alcohol Administration Act, as amended (FAA Act). The offer is a request by the party in violation to compromise penalties for the violations in lieu of civil or criminal action. A proponent or a proponent's agent completes and files TTB F 5640.2 with TTB to identify the FAA Act violation(s) to be compromised, the person who committed them, the amount of compromise offer, and justification for TTB's acceptance of the offer.

Affected Public: Public Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 24.

OMB Number: 1513-0065.

Type of Review: Extension of a currently approved collection.

Title: Wholesale Dealers Records of Receipt of Alcoholic Beverages, Disposition of Distilled Spirits, and Monthly Summary Report, TTB REC 5170/2.

Abstract: Title 26 U.S.C. 5121 requires wholesale liquor dealers to keep daily records of receipt and disposition of distilled spirits, and a record of all wine and beer the dealer receives. Records of receipt and disposition describe the activities of wholesale dealers and provide an audit trail from point of production to point of sale for these taxable commodities. TTB requires the monthly summary report only in exceptional circumstances to ensure that a particular wholesale dealer is maintaining the required records. The record retention requirement is 3 years.

Affected Public: Private Sector: Business or other for-profits.

Estimated Annual Burden Hours: 1,200.

OMB Number: 1513-0094.

Type of Review: Revision of a currently approved collection.

Title: Federal Firearms and Ammunition Quarterly Excise Tax Return.

Form: TTB F 5300.26.

Abstract: Title 26 U.S.C. 4181 imposes a Federal excise tax on the sale of pistols, revolvers, other firearms, and shells and cartridges sold by firearms manufacturers, producers, and importers. Title 26 U.S.C. 6001 and 6011 provides for the filing of a return for excise tax. TTB uses the information collected on this return, TTB F 5300.26, to determine how much excise tax is owed, and to verify that the taxpayer has correctly determined and paid the tax liability.

Affected Public: Private Sector: Business or other for-profits.

Estimated Annual Burden Hours: 18,200.

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